

Mark Montague ([mxm@cll.com](mailto:mxm@cll.com))  
Eric J. Shimanoff ([ejs@cll.com](mailto:ejs@cll.com))  
COWAN, LIEBOWITZ & LATMAN, P.C.  
1133 Avenue of the Americas  
New York, New York 10036  
(212) 790-9200  
Attorneys for Defendant/Counterclaim-Plaintiff GWG Wheels, Inc.

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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HEMISFEAR, LP and MOBILE HI-TECH  
WHEELS,

No. 10 Civ. 5080 (DLI) (SMG)

Plaintiffs,

-against-

GWG WHEELS, INC.,

Defendant.

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GWG WHEELS, INC.

Counterclaim-Plaintiff,

-against-

HEMISFEAR, LP and MOBILE HI-TECH  
WHEELS,

Counterclaim-Defendant.

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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant/Counterclaim-Plaintiff GWG Wheels, Inc. (“GWG”) (a non-governmental party) certifies that GWG has no parent corporation and there is no publicly held corporation that owns 10% or more of GWG’s stock.

Dated: New York, New York  
January 20, 2011

Respectfully submitted,

COWAN, LIEBOWITZ & LATMAN, P.C.

By: s/ Eric J. Shimanoff

Mark Montague ([mxm@cll.com](mailto:mxm@cll.com))

Eric J. Shimanoff ([ejs@cll.com](mailto:ejs@cll.com))

1133 Avenue of the Americas

New York, NY 10036-6799

(212) 790-9200

Attorneys for Defendant/Counterclaim-Plaintiff  
GWG Wheels, Inc.